Sanger v. *Warren* (1898) 91 Tex. 472, 44 S. W. 477. New York has not abolished seals. N. Y. Cons. Laws (1909) c. 27, § 44. It has, however, lessened their dignity: (1) By making a seal only presumptive evidence of consideration. N. Y. Civ. Prac. Act § 342. (2) By permitting the word "seal" or the letters "L. S." to constitute one. N. Y. Cons. Laws (1909) c. 27, § 44. (3) By not requiring one on conveyances of land. *Ibid.* c. 52 § 243. (4) By permitting the recording of such a deed. *Ibid.* § 291. And (5) by making a seal unnecessary for a contract to lease. *Ibid.* § 259. As New York in its statute law approaches more nearly those states which by legislation have abolished seals, it seems wise to discard the old common law rule as to contracts under seal and permit an undisclosed principal to sue or be sued. There is no longer any reason for the doctrine, particularly as the third party can by a simple expression limit his dealings to the agent alone if he so desires. *Cf. Moore* v. *Cement Co.* (1907) 121 App. Div. 667, 106 N. Y. Supp. 393. The instant case seems a bold but wise departure from precedent.

PROCESS—FOREIGN CORPORATION—DOING BUSINESS WITHIN STATE.—The defendant, a foreign corporation without offices, agents, salesmen or a license to do business in New York, arranged with the plaintiff, a New York firm, to split commissions on all orders taken by the latter for one X; all such orders subject to approval by X and shipped f. o. b. California. Considerable business was done under this arrangement. An officer of the defendant, who came into New York to settle a controversy over the quality of goods so shipped, was served with process. The state court found the service valid, but on removal to the federal court, *held,* service quashed. *Henry M. Day & Co., Inc.* v. *Schiff-Lang & Co.* (D. C., S. D., N. Y. 1921) 66 N. Y. L. J. 611.

The case upon which the state court based its finding, held that a foreign corporation with offices and salesmen to systematically solicit orders, resulting in steady shipments into the state, is "doing business" in the sense necessary to subject it to the jurisdiction of the New York courts. *Tauza* v. *Susquehanna Coal Co.* (1917) 220 N. Y. 259, 115 N. E. 915. The New York courts, however, recognize that the last word on this subject comes from the United States Supreme Court. See *Dollar Co.* v. *Canadian C. & F. Co.* (1917) 220 N. Y. 270, 277, 115 N. E. 711. It is essential that the corporation be "doing business" within the state. *International Harvester* v. *Kentucky* (1914) 234 U. S. 579, 34 Sup. Ct. 944. What constitutes "doing business" depends upon the facts of each case. See *Peoples Tobacco Co.* v. *American Tobacco Co.* (1918) 246 U. S. 79, 86, 87, 38 Sup. Ct. 233. The mere maintenance of an office and agents to solicit business is insufficient. *Green* v. *Chicago, Burlington & Quincy Ry.* (1907) 205 U. S. 530, 27 Sup. Ct. 595. But if, in addition, the agents have authority to receive payments, an opposite result is reached. *International Harvester* v. *Kentucky, supra.* In the *Green* case the agent had authority to receive certain payments, but this authorization extended to so small a proportion of the total business done that the court construed the agent's activities as in effect merely solicitation. See *Green* v. *Chicago, Burlington & Quincy Ry., supra,* 533; *International Harvester* v. *Kentucky, supra,* 586, 587. Where the corporation's solicitors only take orders from retailers, filled, not by their principals, but by jobbers, the corporation is not amenable to service. *Peoples Tobacco Co.* v. *American Tobacco Co., supra.* Isolated business visits by a corporate officer do not constitute "doing business." See *Hoyt* v. *Ogden Portland Cement Co.* (C. C. 1911) 185 Fed. 889, 899. Nor does activity by a domestic bank on behalf of a foreign bank corporation render the latter liable to service. *Bank of America* v. *Whitney Central National Bank* (D. C. 1921) 65 N. Y. L. J. 1551. The instant case seems clearly sound.